Federal Building, Rm. 4320
600 Arch Street
Philadelphia, PA 19106

(215) 597-2766
FAX: 597-4601

PHILADELPHIA

FEB Memorandum 97-37, January 21, 1997

To: All FEB Members

From: Jack Ratcliffe
Executive Director

Subject: Electronic Filing of Employee Returns for Tax Year 1996

We are pleased to announce the opening of the 1997 Employee Electronic Filing Program. Beginning January 21, 1997, and continuing through April 11, 1997, electronic filing of 1996 Federal Income Tax Returns will be offered at no cost to all Federal Executive Board members, their employees and their families.

If you took advantage of this opportunity in prior years, you are aware of these benefits:

* QUICKER REFUND -- a paper refund check will be issued within three weeks vs. six weeks for a conventional paper return.

* DIRECT DEPOSIT -- if you choose this option, a direct deposit will be made to your bank account within two weeks.

* ERROR FREE -- because the electronic filing software verifies the accuracy, a mathematically error-free return is produced.

* RETURN ACKNOWLEDGMENT -- there is no chance of the tax return being lost in the mail on its way to the service center since acknowledgment is made to the Electronic Filing Office within 48 hours.

* PAYMENT DEFERRED -- a balance due return may be filed at anytime on or after January 21, with payment not due until April 15, 1997.

RADM KEITH W. LIPPERT, Chair • JOSEPH H. CLOONAN, 1st Vice Chair • CORNELIA H. MOORE, 2nd Vice Chair • JACK RATCLIFFE, Executive Director

We are all concerned with protecting the privacy and confidentiality of your tax return information. You should be aware that, in comparison to the processing of a paper return, fewer IRS employees handle an electronic return. Also, the tax return documents submitted to the Electronic Filing Offices for processing are returned to you following computer input.

Most commercial preparers charge at least $25 per return for this service. By filing your tax return through Internal Revenue Service, Pennsylvania District Electronic Filing Offices, Philadelphia, you (or your family) save this fee while benefiting from a tax-free employee benefit.

New this year is the option for Pennsylvania residents to file their Pennsylvania State return electronically. To take advantage of this option, a completed Form PA-40 or PA-40EZ must be submitted with the federal return so both returns can be filed in one "electronic" package.

Attached are instructions and necessary forms for your convenience. If you have any questions, contact the Electronic Filing Office:

Lea Zacharka -- 215-597-5698

Thanks for your continued cooperation and support.

Attachments - 8

Attachment 1

INSTRUCTIONS FOR FEDERAL EXECUTIVE BOARD EMPLOYEE ELECTRONIC FILING PROGRAM

Please read these instructions thoroughly before preparing and submitting your completed return to the Electronic Filing Office. Please share this information with family members who will be using this service.

ELIGIBILITY

This program is open to all Federal Executive Board employees and their family members. Refund, balance-due, and zero-balance returns can be filed electronically. Only calendar year 1996 returns will be accepted and only one return per taxpayer may be filed electronically. Employees who file their return electronically and then need to amend their returns must file a paper Form 1040X.

PREPARING THE TAX RETURN:

1. The return should be prepared using WHOLE NUMBERS ONLY. Refer to your tax package for instructions on rounding off entries.

2. Please review Attachment 2, Return Acceptance Criteria for Employee Electronic Filing, for acceptable forms and schedules.

3. The return must have the taxpayer's original signature in ink and, if applicable, the paid preparer's signature in the proper section of the Form 1040, 1040A, or 1040EZ.

4. **PENNSYLVANIA RESIDENTS ONLY**: If you wish to file your Form PA-40 or PA-40EZ electronically, the completed State tax return **MUST** be submitted along with your Federal return. PA. state returns may **NOT** be electronically filed apart from the electronically filed Federal return.

PREPARING THE FORM 8453, U.S. INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING

1. Three completed copies of Form 8453 must be submitted to the Electronic Filing Office. One copy will be submitted to the processing service center, one copy will be retained for one year in the Electronic Filing Office, and one copy will be returned to the employee or family member following successful electronic transmission of the return. Photocopies of the original Form 8453 are acceptable.

2. Each Form 8453 must be signed by the taxpayer and, if a joint return, by the taxpayer's spouse. At least one Form 8453 must have original signature(s) in ink.

3. Whenever possible, please attach the peel-off label sent with your mailed tax package on the completed form 8453. The label should **NOT** be attached on the tax return.

4. Copy B of the Forms W-2, W-2G, and 1099R **MUST** be attached to the front of the Forms 8453. Even though you would not normally attach the Form 1099R if you mailed the return, the electronic filing software requires input of the information shown on the Form 1099R. Photocopies of these documents may be attached to 2 of 3 required Forms 8453. The Form 8453 with original ink signature should have attached the original Copy B of Forms W-2, W-2G, and 1099R.

5. If you wish to have direct deposit of your return, please follow the instructions for completing Part II. Also, you must provide **ACCEPTABLE PROOF** that you have a bank account in the financial institution that you are designating to receive the direct deposit. Acceptable proof is a blank or canceled check (photocopy or original), printed deposit slip, or identification card containing all of the following information:

   A. Account name (name of your account as it appears on the records of the financial institution).

   B. Account number (maximum 17 digits, including hyphens).

   C. Routing Transit Number (RTN) of the financial institution. The RTN **MUST** be 9 digits and the first 2 digits must be 01 through 12 or 21 through 32.

NOTE: **A check or share draft that is "payable through" another financial institution is not eligible as proof of account.**

A deposit slip is not an acceptable proof of account because it may contain internal routing numbers that are not part of the deposit account number.

REVIEW ATTACHMENT 3 FOR EXAMPLES OF ACCEPTABLE PROOF.

6. If you intend to file your Pennsylvania State Return electronically, the Form PA-8453 must also be completed in the same way as indicated above. Please attach Copy 1 of Forms W-2 and W-2G to the front of the Form PA-8453.

7. Wherever possible, please use the attached Form 8453 marked "PHILADELPHIA OFFICE".

DELIVERING THE RETURN TO THE ELECTRONIC FILING OFFICE

1. **PHILADELPHIA OFFICE**:

   A. On Mondays only, HANDCARRY completed returns and associated paperwork to the Electronic Filing Office, Room 4452, 600 Arch Street, from 9:00am to 3:00pm. Please have all materials in an envelope marked, "Confidential FEB Employee Electronic Filing", and place in the drop-off box just inside the office door.

   B. MAIL completed return and associated paperwork in a confidential envelope, which has been enclosed in an outer stamped envelope, to:

   Internal Revenue Service
   Electronic Filing Office
   Room 4452
   600 Arch Street
   Philadelphia, PA 19106
   ATTN: Employee Filing

REFUND INQUIRIES

If you have not received your refund within three weeks of submission, please phone the Tele-Tax system at 1-800-829-4477. After six weeks, contact the Electronic Filing Office:

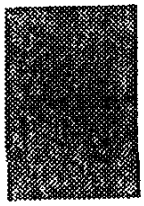
PHILADELPHIA: 215-597-5698

ATTACHMENT 3

The following are examples of good sources for verifying routing numbers and account numbers:

❶ John Doe

Account Identification Card



XYZ
Federal
❸

Northern Virginia 23220

❹ ⑆ 256072675 ⑆ ❷ 210100000000 ⑈

❶ Account Name
❷ Account Number
❸ Name of Financial Institution
❹ Routing Number
❺ Money Amount
❻ Check Serial Number

Canceled Check

NAME OF DEPOSITOR ❶
STREET ADDRESS
CITY, STATE ZIPCODE

March 5 19 97 No. 101

Pay to the order of John Doe $ 391.58

Three Hundred Ninety-one and 58/100 DOLLARS

NAME OF YOUR BANK ❸
STREET ADDRESS
CITY, STATE ZIP CODE
Memo

Signature of Depositor

⑆ 091901480 ⑆ ❹ 001 ⑆ 9800024 ❷ 101 ❻ ⑈ 0000039158 ⑈ ❺

ATTACHMENT 4

FOR ELF OFFICE USE:

_____

_____

ELECTRONIC FILING INFORMATION SHEET

PLEASE PRINT OR TYPE ALL INFORMATION

Section A must be completed by the employee submitting either his/her own return or that of a family member.

SECTION A – EMPLOYEE INFORMATION

Employee Name:_____

Employee Work Address:

Division:_____

POD:_____

Work Phone #:_____

Home Phone #:_____

EMPLOYEE RETURN – COMPLETE SECTION B ONLY

SECTION B – EMPLOYEE RETURN

Social Security Number:_____

If Filing Jointly, Spouse Name:_____

If Filing Jointly, Spouse SSN :_____

Direct Deposit Elected? YES_____ NO_____

Proof of Account Attached? YES_____ NO_____

If filing 1040EZ and claiming Earned Income Credit, please provide your date of birth to insure eligiblity: _____

FAMILY RETURN ONLY -- COMPLETE SECTION C ONLY

SECTION C – FAMILY MEMBER RETURN

Family Member Name:_____

Family Member SSN :_____

If Filing Jointly, Spouse Name:_____

If Filing Jointly, Spouse SSN :_____

Direct Deposit Elected? YES____ NO_____

Proof of Account Attached? YES____ NO_____

If filing 1040EZ and claiming Earned Income Credit, please provide your date of birth to insure eligiblity: _____

PHILADELPHIA OFFICE ATTACHMENT 5 FEB

Declaration Control Number (DCN)

00 - 230378 - [ ] - 7

IRS Use Only—Do not write or staple in this space.

Form **8453**

Department of the Treasury
Internal Revenue Service

U.S. Individual Income Tax Declaration for Electronic Filing

For the year January 1–December 31, 1996

▶ **See instructions on back.**

OMB No. 1545-0936

1996

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). If a P.O. box, see instructions.	Apt. no.	Telephone number (optional) ( )
City, town or post office, state, and ZIP code		**For Paperwork Reduction Act Notice, see instructions.**

Part I Tax Return Information (Whole dollars only)

1	Total income (Form 1040, line 22; Form 1040A, line 14; Form 1040EZ, line 4)	1
2	Total tax (Form 1040, line 51; Form 1040A, line 28; Form 1040EZ, line 10)	2
3	Federal income tax withheld (Form 1040, line 52; Form 1040A, line 29a; Form 1040EZ, line 7)	3
4	Refund (Form 1040, line 60a; Form 1040A, line 31a; Form 1040EZ, line 11a)	4
5	Amount you owe (Form 1040, line 62; Form 1040A, line 33; Form 1040EZ, line 12)	5

Part II Direct Deposit of Refund (Optional—See instructions.)

Attach Copy B of Forms W-2, W-2G, and 1099-R here.

6 Routing number [ ] **The first two digits of the routing number must be 01 through 12 or 21 through 32.**

7 Account number [ ]

8 Type of account: ☐ Checking ☐ Savings

Part III Declaration of Taxpayer (Sign only after Part I is completed.)

9 ☐ I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 6 through 8 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

☐ I do not want direct deposit of my refund or am not receiving a refund.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and state tax return and there is an error on my state return, I understand my Federal return will be rejected.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 1996 Federal income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO and/or transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the IRS to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent.

Sign Here ▶ Your signature | Date ▶ Spouse's signature. If a joint return, BOTH must sign. | Date

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions.)

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 1345,** Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 1996). If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO's Use Only

ERO's signature ▶	Date	Check if also paid preparer ☐	Check if self-employed ☐	Your social security number
Firm's name (or yours if self-employed) and address ▶ INTERNAL REVENUE SERVICE 600 ARCH STREET ROOM 4452 PHILA., PA.				EIN 38 1798424 ZIP code 19106

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's social security no.
Firm's name (or yours if self-employed) and address ▶			EIN
			ZIP code

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6[illegible].

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **When and Where To File** below.

Purpose of Form

Use Form 8453 to:

- Authenticate the electronic portion of Form 1040, 1040A, or 1040EZ,
- Send any accompanying paper schedules or statements,
- Authorize the electronic return originator (ERO) to transmit via a third-party transmitter, and
- Provide the taxpayer's consent to directly deposit any refund.

When and Where To File

This form must be mailed to the service center where the electronic return was transmitted on the next working day after the ERO has received acknowledgment from the IRS that the return was accepted. Only the Andover, Austin, Cincinnati, Memphis, and Ogden Service Centers can accept electronic returns. Get **Pub. 1345,** Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 1996). It has step-by-step mailing instructions and addresses for the service centers.

Line Instructions

Declaration Control Number (DCN).—The DCN is a 14-digit number assigned by the ERO to each return. Clearly type or print the DCN in the top left corner of each Form 8453. Enter the number **after** the IRS has acknowledged receipt of the electronic return as follows:

Boxes	Entry
1–2	File identification number (always "00")
3–8	Electronic filer identification number (EFIN) assigned by the IRS
9–11	Batch number (000 to 999) assigned by the ERO
12–13	Serial number (00 to 99) assigned by the ERO
14	Year digit (for returns filed in 1997, the year digit is "7")

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-7.

Name, Address, and Social Security Number (SSN).—If the taxpayer received a peel-off label from the IRS, place the label in the name area. Cross out any errors and print the correct information. Add any missing items, such as apartment number. If the taxpayer did not receive a label, print or type the information in the spaces provided. Please verify that the SSN is clear and correct. If a joint return, be sure the names and SSNs are listed in the same order.

P.O. Box.—Enter the box number **only** if the post office does not deliver mail to the taxpayer's home.

Note: *The address must match the address shown on the electronically filed return.*

Part I—Tax Return Information

Line 5.—Do not include the payment with Form 8453. Instead, mail it by April 15, 1997, with **Form 1040-V** to the applicable address shown on that form.

Part II—Direct Deposit of Refund

Taxpayers who want to have their refund directly deposited must complete Part II. A check, form, report, or other statement generated by the financial institution should show the routing number and account number.

For accounts payable through a financial institution other than the one at which the account is located, the taxpayer should use a document such as an account statement or account identification card showing the routing number of the bank or institution where the account is located. A deposit slip should not be used because it can contain internal routing numbers. If there is any doubt about the correct routing number, the taxpayer should contact the financial institution and ask for the correct routing number for direct deposit (Electronic Funds Transfers).

Note: *Some financial institutions may not accept direct deposits into accounts that are payable through another bank or financial institution, including credit unions.*

Line 6.—The routing number **must** be **nine** digits. If it does not begin with 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent.

Line 7.—The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

Caution: *Some financial institutions do not permit the deposit of a joint refund into an individual account. The IRS is not responsible when a financial institution refuses a direct deposit.*

Note: *If the taxpayer wants the refund directly deposited, be sure the corresponding box for line 9 in Part III is checked.*

Part III—Declaration of Taxpayer

An electronically transmitted return will not be considered complete, and therefore filed, unless and until a Form 8453 signed by the taxpayer is received by the IRS.

All filers **must** check one of the boxes for line 9.

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer but before it is transmitted and either **1** or **2** below applies, the ERO must have the taxpayer complete and sign a corrected Form 8453.

1. The total income on line 1 differs from the amount on the electronic return by more than $25, **or**

2. The total tax on line 2, the refund on line 4, or the amount owed on line 5 differs from the amount on the electronic return by more than $7.

Part IV—Declaration of Electronic Return Originator (ERO) and Paid Preparer

A paid preparer must sign Form 8453 in the space for **Paid Preparer's Use Only.** Only handwritten signatures are acceptable. But if the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the box labeled "Check if also paid preparer."

The IRS requires the ERO's signature.

Refunds.—After the IRS has accepted the return, the refund should be issued within 21 days. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate.

Refund Information.—Refund information is available on Tele-Tax. See the instruction booklet for Form 1040, 1040A, or 1040EZ for the phone number.

*U.S. Government Printing Office: 1996 — 417-677/40165

Printed on recycled paper

PHILADELPHIA OFFICE ATTACH 6 FEB

Declaration Control Number (DCN)

00 - 23 03 78 - [ ] - 7

PA DEPARTMENT OF REVENUE USE ONLY -DO NOT WRITE OR STAPLE IN THIS SPACE

Form PA-8453 PENNSYLVANIA INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING 1996

For the year January 1 – December 31, 1996

Print or Type

Your Social Security Number | Spouse's Social Security Number

Last Name | First Name, Initial & Spouse's First Name & Initial

Home Address (Number and Street including Rural Route or P.O. Box)

City, Town or Post Office | State | Zip Code

Check Proper Filing Status

S ☐ Single
M ☐ Married, Filing Separate
J ☐ Married, Filing Joint
F ☐ Deceased or Final

Daytime Telephone Number ( )

Part I Tax Return Information (Whole dollars only)

1. Total PA Taxable Income (Form PA-40, line 9; Form PA-40EZ, line 4) . . . 1.
2. PA Tax Liability (Form PA-40, line 10; PA-40EZ, line 5) . . . 2.
3. Total PA Taxes Withheld (Form PA-40, line 11; Form PA40-EZ, line 6) . . . 3.
4. Amount to be Refunded (Form PA-40, line 19a; Form PA-40EZ, line 12a) . . . 4.
5. Amount You Owe, Tax Due (Form PA-40, line 17; Form PA-40EZ, line 10) . . . 5.

Part II Direct Deposit of Refund (Optional – See instructions.)

STAPLE COPY OF STATE W-2(s) HERE

6. Name of financial institution and, if applicable, branch name
7. Routing transit number (RTN) [ ] The first two numbers of the RTN must be 01 through 12 or 21 through 32.
8. Depositor account number (DAN)
9. Type of account: ☐ Checking ☐ Savings
10. Ownership of account: ☐ Self ☐ Spouse ☐ Self and Spouse

Part III Declaration of Taxpayer (Sign only after Part I is Complete)

11. ☐ I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 6 through 10 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

☐ I do not want direct deposit of my refund or am not receiving a refund.

If I have filed a balance due return, I understand that if the PA Department of Revenue does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint federal and state tax return and there is an error on my state return, I understand my federal return will be rejected.

I declare that under penalties of perjury, I have compared the information on my return with the information I have provided to my electronic return originator and the amounts agree with the amounts on my 1996 PA Tax Return (Form PA-40 or PA-40EZ). To the best of my knowledge, my return is true and complete. I consent that my return and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by my electronic return originator, and subsequently by the IRS to the PA Department of Revenue. This declaration is to be mailed/faxed to the PA Department of Revenue as validation of my electronically filed PA Individual Income Tax Return.

Sign Here — Your signature | Date | Spouse's signature. If a joint return, BOTH must sign. | Date

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer (See Instructions.)

I declare that I have received the above taxpayer's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature on this form before submitting this return to the PA Department of Revenue. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the PA Department of Revenue, and have followed all other requirements described in the IRS Pub. 1345, Handbook for Electronic Filers of Individual Tax Returns (Tax Year 1996) and requirements specified by the PA Department of Revenue. If I am the preparer, under penalty of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge.

ERO's Use Only

ERO's signature | Date | Check if also paid preparer ☐ | Check if self-employed ☐ | Your Social Security Number

Firm's name (or yours if self-employed) and address: INTERNAL REVENUE SERVICE 600 ARCH STREET ROOM 4452 PHILA., PA. | EIN 38 1798424 | ZIP code 19106

Paid Preparer's Use Only

Preparer's signature | Date | Check if self-employed ☐ | Preparer's Social Security Number

Firm's name (or yours if self-employed) and address | EIN | ZIP code

Mail to: PA Department of Revenue, Bureau of Individual Taxes, Dept. 280507, Harrisburg, PA 17128-0507. Fax the PA Individual Income Tax Declaration for Electronic Filing, Form 8453 and attachments to: (717) 772-4193.

Address Overnight mail to: PA Department of Revenue, Electronic Filing Section, Fourth Floor Strawberry Square, 4th & Walnut Streets

PENNSYLVANIA

INSTRUCTIONS FOR PA-8453

Declaration Control Number (DCN) - The DCN is a 14-digit number assigned by the Electronic Return Originator (ERO) to each taxpayer's return. For the PA Tax Return it will be the same number as on the federal return.

Name, Address and Social Security Number - Print or type the taxpayer's name (last name first) and complete address including zip code. In the spaces provided, you must enter the taxpayer's correct Social Security Number and that of the spouse, if applicable. If a husband and wife use different last names, please separate the names as in the following example: Paul A. Smith and Joan A. Weston would be Smith, Joan A. Weston and Paul A.

The address must match the address shown on the electronically filed PA-40 or PA-40EZ.

Part I - Tax Return Information

Line 1 - Enter the Total PA Taxable Income from line 9, Form PA-40, or line 4, Form PA-40EZ.

Line 2 - Enter the PA Tax Liability from line 10, Form PA-40, or line 5, Form PA-40EZ.

Line 3 - Enter the Total PA Taxes Withheld from line 11, Form PA-40, or line 6, Form PA-40EZ.

Line 4 - Enter the Amount to be Refunded from line 19a, Form PA-40, or line 12a, Form PA-40EZ.

Line 5 - Enter the Amount You Owe, Tax Due, from line 17, Form PA-40, or line 10, Form PA-40EZ.

Taxpayers are responsible for submitting the payment due to the PA Department of Revenue by April 15, 1997. Taxpayers must use the **preprinted** PA Individual Income Tax Payment Voucher, PA-V, provided in their 1996 PA Individual Income Tax Forms and Instructions booklet.

Note: *In the event the taxpayer does not have a preprinted voucher, the payment should be attached to a copy of the Form PA-8453. Clearly mark "copy" on the Form PA-8453 and mail to the address shown in Part IV.*

Part II - Direct Deposit of Refund

Taxpayers can elect to have their refund

Line 6 - Enter the name of the financial institution where the refund will be deposited.

Line 7 - The routing transit number (RTN) must contain nine digits. If the RTN does not begin with 01 through 12, or 21 through 32, the direct deposit request will be rejected.

Line 8 - The depositor account number (DAN) can contain up to 17 alphanumeric characters. Include hyphens, but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

Line 9 - Check the appropriate box.

Line 10 - The account designated to receive the direct deposit must be in the taxpayer's name. If the taxpayer's filing status on the return is married filing joint, the account can be in either or both spouses' names. If the filing status is married filing separate, the account can be in the taxpayer's name, or it can be a joint account in both spouses' names.

Caution: *The account cannot include the name of any other person unless the taxpayer's filing status on the return is married filing joint or married filing separately, and the taxpayer's spouse is the other name listed on the account.*

Some financial institutions do not permit the deposit of a joint refund in an individual account. The PA Department of Revenue is not responsible when a financial institution refuses a direct deposit for this reason.

To be eligible for direct deposit, taxpayers must provide proof of account ownership to their ERO. An acceptable proof of account ownership is a check, form, report, or other statement generated by the financial institution that has the taxpayer's name, RTN of the financial institution, and the DAN preprinted on it.

For accounts that are payable through a financial institution other than the one at which the account is located, the taxpayer must provide a document, such as an account statement or account identification card, showing the RTN of the bank or institution where the account is located. A deposit slip should not be used to verify the RTN and DAN because it can contain internal routing numbers that are not part of the RTN.

If there is any doubt about the correct financial institution and ask for the correct RTN for direct deposit (Electronic Funds Transfer).

Note: *Some financial institutions may not accept direct deposits into accounts that are payable through another bank or financial institution, including credit unions.*

Part III - Declaration of Taxpayer

An electronically transmitted PA Individual Income Tax Return will not be considered complete and therefore, filed, until a Form PA-8453, signed by the taxpayer, is received by the PA Department of Revenue.

Line 11 - All filers **must** check one of the boxes.

If the ERO makes changes to the electronic return after the Form PA-8453 has been signed by the taxpayer, but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected Form PA-8453.

Part IV - Declaration of Electronic Return Originator (ERO) and Preparer

The ERO's signature is required by the PA Department of Revenue.

A Preparer must sign the Form PA-8453 in the space for Preparer. If the Preparer is also the ERO, do not complete the Preparer Section, instead check the box labeled "Check if also paid preparer."

The ERO must send the Form PA-8453 and the required attachments to the PA Department of Revenue by the next business day after the ERO has received acknowledgment from the IRS that the related federal return has been accepted.

MAIL the PA Declaration Form PA-8453 and attachments to:

PA Department of Revenue
Bureau of Individual Taxes
Dept. 280507
Harrisburg, PA 17128-0507

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